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August 24, 2006

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Mr. Jeff Gorham
Office of Airline Information, RTS-42
Bureau of Transportation Statistics
Research and Innovative Technology Administration
U.S. Department of Transportation
400 Seventh Street, S.W., Room 4125
Washington, D.C. 20590

Re: Form 41 Filings for Shuttle America Corporation - Second Quarter 2006

Dear Mr. Gorham:

On behalf of Shuttle America Corporation ("Shuttle") enclosed are confidential and redacted copies of Shuttle's Form 41, Schedules B-1, B-7, B-12, P-1.2, P-5.1 and P-6, for the quarter ended June 30, 2006. The confidential reports are sealed in an envelope labeled "Confidential Treatment Requested Under § 302.12." The redacted versions of the reports omit certain confidential commercial and financial data.

Shuttle hereby adopts and incorporates by reference the Motion for Confidential Treatment in Docket OST-05-23354, which sets forth in detail the legal basis for confidential treatment of these reports. The instant data includes quarterly reports with updated information, similar to the data covered by the pending Motion.<sup>1</sup>

Shuttle has redacted line item 7199 on Form P-1.2 in order to prevent third parties from reverse engineering the confidential profit margin information. The Motion for Confidential Treatment filed December 12, 2005 contains a typographical error on page 10 and should reference line item 7199 rather than line item 9799, which does not exist. Shuttle is filing an Erratum page in Docket OST-05-23355 to reflect that line item 7199 should be redacted.

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Please contact me at (202) 637-8898 if you have any questions concerning these filings.

Sincerely

Sheryl R. Israel

Counsel for Shuttle America Corporation

**Enclosures** 

cc: Katina Eastwood